

ABSTRAK

Penelitian ini bertujuan untuk membuktikan pengaruh *board diversity* terhadap *tax aggressiveness* di perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2012-2016. Sumber data penelitian diperoleh dari laporan keuangan perusahaan. Metode pemilihan sampel yang digunakan adalah sampling jenuh atau sensus, sehingga diperoleh sampel sebanyak 319 perusahaan yang telah memenuhi kriteria untuk dijadikan sampel penelitian selama lima periode (2012-2016). Teknik analisis yang digunakan adalah analisis regresi linear berganda. Penelitian ini menghasilkan kesimpulan bahwa *board diversity* berpengaruh negatif terhadap *tax aggressiveness*. Ukuran perusahaan dan profitabilitas juga berpengaruh terhadap *tax aggressiveness*.

Kata kunci: keragaman *gender*, keragaman *nationality*, *tax aggressiveness*

ABSTRACT

This research aims to determine the effect of board diversity to tax aggressiveness in manufacturing companies that listed in Indonesian Stock Exchange between 2012-2016. The data sources taken from companies' financial report. The method that used for sample selection is census, then obtained as much as 319 companies that have met the criteria to be used as sample research for five period (2012-2016). The analytical techniques using multiple linear regression analysis. The conclusion of this research are board diversity has a negative impact toward tax aggressiveness. The firm size and profitability also have an effect on tax aggressiveness.

Keyword: gender diversity, nationality diversity, tax aggressiveness